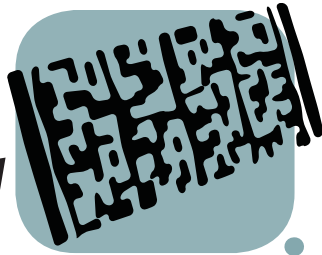


Handbook for 2-D Barcode Layout for Utah Individual Income Tax Returns

2007



Utah State Tax Commission

210 North 1950 West
Salt Lake City, Utah 84134
(801) 297-2200
1-800-662-4335
www.tax.utah.gov

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811, or TDD (801) 297-2020. Please allow three working days for a response.

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General Information

The 2005 Utah Legislature passed a bill mandating filing requirements for income tax return preparers (see Utah Code §59-10-514.1). This bill requires tax return preparers to file Utah individual income tax returns one of two ways:

1. Electronically.
2. If by paper, with a 2-D bar code containing the return data.

Amended and prior-year returns are not subject to this requirement.

The mandate applies to individuals or firms who prepare more than 100 Utah individual income tax returns per year.

There are **three exceptions** to this provision:

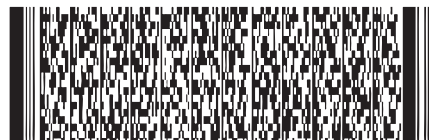
1. The return is filed with a required schedule that cannot be transmitted electronically or included in the 2-D bar code.
2. The taxpayer completes form TC-831 (or equivalent), requesting his/her return not be filed electronically or with a 2-D bar code.
3. The Tax Commission waives the requirement, finding it places an "undue hardship" on the preparer.

Find more information on the mandate online at tax.utah.gov/taxpros/mandate.

2-D Barcodes

A 2-D barcode is a rectangular pattern of lines and dots containing data in a format that can be scanned by optical equipment.

The standard 2-D barcode used in the tax industry and by Utah is the PDF417 barcode. It can contain up to 1,800 ASCII characters in up to 34 columns of 90 rows each. When printed, the barcode looks like this:



Most laser and inkjet printers can print 2-D barcodes, but older, dot-matrix printers typically do not print the barcode clearly enough to be read.

Software that includes 2-D barcode technology must print the barcode at the top right side of page 1 of form TC-40, *Utah Individual Income Tax Return*.

2-D Barcode Returns

Changed Returns

Changes made to a return after printing will not be reflected in the 2-D barcode.

If you make changes to a 2-D barcode return after printing it with the barcode:

1. Print the return again with the corrected 2-D barcode, **or**
2. If the return cannot be reprinted, clearly mark the changes on the return and cross out the 2-D barcode with a wide, black marker.

Amended Returns

Amended returns may be submitted with a 2-D barcode that contains the changed/corrected data.

Where to Mail

Mail 2-D barcode returns to the same address as regular, non-barcode returns.

Refund returns:

Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-0260

All other returns and payments:

Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-0266

Approval Process

You must submit one blank form to the Tax Commission for form design approval. See Pub 99, *Guidelines for Substitute and Copied Utah Tax Forms*.

In addition, you must submit 10 separate 2-D barcode test returns for barcode testing on Tax Commission equipment. The test returns must be printed with your return software and sent by mail. Faxed and email tests are not accepted.

The data included in the 2-D barcode must exactly match what is printed on the TC-40.

Submit 2-D barcode tests to:

Jim McNair, 2-D Barcode Coordinator
Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134
Telephone: (801) 297-7618

NOTE: *If sending your tests by a private carrier (FedEx, UPS, etc.) use ZIP Code, 84116 to avoid extra costs and/or delivery delays. The 84134 ZIP Code is for U.S. Postal Service mail only.*

If the 2-D barcode is **not approved**, we will identify the problems and help you correct them. Once the errors have been corrected, you must resubmit the tests.

If the 2-D barcode is **approved**, we will notify you by fax or email. If you have not given a fax number or email address, a written approval will be mailed.

Use of non-compliant or unapproved 2-D barcode returns may result in the Tax Commission notifying the developer, user and/or taxpayer, instructing them to re-file on official forms or approved substitutes.

Barcode Test Checklist

When submitting 2-D barcode tests for approval, remember:

- Be sure to include 10 separate 2-D barcode returns with different variable data.
- Verify your four-digit vendor code (or vendor name) is printed on each form.
- Your form design must conform to the standards outlined in Pub 99.
- Include your company contact person's name, address and telephone number with your submission.

Software Approval

The Tax Commission does not review, test or approve the logic of software programs or confirm the calculations entered on substitute forms with software programs. The accuracy of these programs is the responsibility of the developer, distributor and user.

Calendar

The following dates have been set by the Tax Commission with regard to processing 2007 Utah individual income tax barcode returns. Dates are projected and subject to change.

Oct. 20, 2007	Release projected final version of form TC-40.
Oct. 22, 2007	Begin testing 2-D barcode TC-40 returns.
Jan. 2, 2008	Begin processing 2-D barcode TC-40 returns.

Contact Information

2-D Barcode Specifications and Testing

Jim McNair
Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134
Telephone: (801) 297-7618
1-800-662-4335 ext. 7618 (outside Salt Lake)
Fax: (801) 297-7698
Email: jamcnair@utah.gov

Substitute Utah Forms Approval

Warren Webb
Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-3400
Telephone: (801) 297-7715
1-800-662-4335 ext. 7715 (outside Salt Lake)
Fax: (801) 297-3502
Email: wrwebb@utah.gov

General Information/Taxpayer Assistance

(801) 297-2200

1-800-662-4335 (outside the Salt Lake area)

www.tax.utah.gov

Electronic Filing System Assistance

Doug Hansen

Utah State Tax Commission

210 N 1950 W

Salt Lake City, UT 84134

Telephone: (801) 297-7575

1-800-662-4335 ext. 7575 (outside Salt Lake)

Fax: (801) 297-7698

Email: ddhanse@utah.gov

Publications and Other Information

To learn more about filing Utah income tax returns, find the following publications online at tax.utah.gov/forms:

- Pub 59, *Utah Handbook for Electronic Filers of Utah Individual Income Tax Returns*
- Pub 59-PATS, *Tests for Electronic Filing*
- Pub 63, *Utah Handbook for 2-D Barcode Layout for Utah Individual Income Tax Returns*
- Pub 63-A, *Barcode Return Tests*
- Pub 99, *Guidelines for Substitute and Copied Utah Tax Forms*
- TC-40, *Individual Income Tax Return and Instructions*

Draft versions of the forms and publications can be downloaded from tax.utah.gov/forms/finals/release.html.

Appendix A

2-D Barcode Layout for Utah TC-40 (Tax Year 2007)

<u>No.</u>	<u>Header Information</u>		<u>Max. Length</u>	<u>Data Type</u>	<u>Comments</u>
1	Header version number		2	A/N	Current value is "T1"
2	Developer code		4	N	As assigned by NACTP
.....					
<u>No.</u>	<u>Header Information</u>		<u>Max. Length</u>	<u>Data Type</u>	<u>Comments</u>
3	Jurisdiction		2	A/N	Allowable value: "UT"
4	Description		6	N	Allowable value: "4TC-40"
5	Specification version		10	A/N	Must contain the value "2007.01.00" (must be fixed length of ten characters)
6	Software/Form version		10	A/N	Version used to produce the barcode (defined by vendor). Acceptable value established during vendor testing (must be a fixed length of ten characters, including spaces).
.....					
<u>No.</u>	<u>Header Information</u>	<u>Return Line No.</u>	<u>Max. Length</u>	<u>Data Type</u>	<u>Comments</u>
7	Filing period to date		4	N	MMYY – must be 4 numeric digits, no spaces. If filing period is the 2007 calendar year, enter "1207". For fiscal filing period, enter the ending month and two-digit year of the filing period.
8	Form 8886 checkbox		1	A/N	"X" if box is checked; otherwise blank
9	Amended return code		1	N	Allowable values: blank, 1, 2, 3, 4, or 5
10	Taxpayer deceased code		1	A/N	"X" if box is checked; otherwise blank
11	Spouse deceased code		1	A/N	"X" if box is checked; otherwise blank
12	Taxpayer SSN		9	N	Must contain 9 numeric digits
13	Taxpayer first name & middle initial		15	A/N	Must contain one space between first name and middle initial. No punctuation or numeric characters allowed.
14	Taxpayer last name		15	A/N	Required. No punctuation or numeric characters allowed, except apostrophes or hyphens.
15	Spouse SSN		9	N	Must contain 9 numeric digits
16	Spouse first name & middle initial		15	A/N	Must contain one space between first name and middle initial. No punctuation or numeric characters allowed.
17	Spouse last name		15	A/N	Required. No punctuation or numeric characters allowed, except apostrophes or hyphens.
18	Address – line 1		35	A/N	Street address line 1
19	Address – line 2		35	A/N	Street address line 2
20	City / foreign city		15	A/N	
21	State		2	A/N	Use standard postal state abbreviation
22	Zip code		5	N	
23	Plus 4		4	N	
24	Foreign country		15	A/N	
25	Telephone number		10	N	Include area code; no punctuation allowed
26	Filing status	1	1	A/N	A, B, C, D, or E
27	Taxpayer exemption	2a	1	N	0 or 1
28	Spouse exemption	2b	1	N	0 or 1
29	Dependent exemptions	2c	2	N	00 through 99
30	Disabled dependent exemptions	2d	1	N	0 through 9

31	Total exemptions	2e	2	N	00 through 99
32	Election campaign fund – taxpayer	3	1	A/N	C, D, R, or N
33	Election campaign fund – spouse	3	1	A/N	C, D, R, or N
34	Federal adjusted gross income	4a	11	N	Whole dollars only; or 0
35	Additions to income code (1)	TC-40S, Pt 1	2	N	Blank, 51, 52, 53, 54, 55, 56, 57, 60, 61, or 69
36	Additions to income amount (1)	TC-40S, Pt 1	9	N	Whole dollars only, or 0
37	Additions to income code (2)	TC-40S, Pt 1	2	N	Blank, 51, 52, 53, 54, 55, 56, 57, 60, 61, or 69
38	Additions to income amount (2)	TC-40S, Pt 1	9	N	Whole dollars only, or 0
39	Additions to income code (3)	TC-40S, Pt 1	2	N	Blank, 51, 52, 53, 54, 55, 56, 57, 60, 61, or 69
40	Additions to income amount(3)	TC-40S, Pt 1	9	N	Whole dollars only, or 0
41	Additions to income code (4)	TC-40S, Pt 1	2	N	Blank, 51, 52, 53, 54, 55, 56, 57, 60, 61, or 69
42	Additions to income amount(4)	TC-40S, Pt 1	9	N	Whole dollars only, or 0
43	State tax refund	5a	9	N	Whole dollars only, or 0
44	Deduction from income code (1)	TC-40S, Pt 2	2	N	Blank, 71, 77, 78, 79, 82, or 85
45	Deduction from income amount (1)	TC-40S, Pt 2	9	N	Whole dollars only, or 0
46	Deduction from income code (2)	TC-40S, Pt 2	2	N	Blank, 71, 77, 78, 79, 82, or 85
47	Deduction from income amount (2)	TC-40S, Pt 2	9	N	Whole dollars only, or 0
48	Deduction from income code (3)	TC-40S, Pt 2	2	N	Blank, 71, 77, 78, 79, 82, or 85
49	Deduction from income amount (3)	TC-40S, Pt 2	9	N	Whole dollars only, or 0
50	Deduction from income code (4)	TC-40S, Pt 2	2	N	Blank, 71, 77, 78, 79, 82, or 85
51	Deduction from income amount (4)	TC-40S, Pt 2	9	N	Whole dollars only, or 0
52	Deduction from income code (5)	TC-40S, Pt 2	2	N	Blank, 71, 77, 78, 79, 82, or 85
53	Deduction from income amount (5)	TC-40S, Pt 2	9	N	Whole dollars only, or 0
54	Deduction from income code (6)	TC-40S, Pt 2	2	N	Blank, 71, 77, 78, 79, 82, or 85
55	Deduction from income amount (6)	TC-40S, Pt 2	9	N	Whole dollars only, or 0
56	Native Amer enroll no. – taxpayer	TC-40S, Pt 2	9	N	Must contain 9 digits, or blank
57	Native Amer tribe no. – taxpayer	TC-40S, Pt 2	1	N	Blank, 1, 2, 3, 4, 5, or 6
58	Native Amer enroll no. – secondary	TC-40S, Pt 2	9	N	Must contain 9 digits, or blank
59	Native Amer tribe no. – secondary	TC-40S, Pt 2	1	N	Blank, 1, 2, 3, 4, 5, or 6
60	Modified adjusted gross income	6	11	N	Whole dollars only, or 0
61	State income tax deducted on Sch A	7	9	N	Whole dollars only, or 0
62	Standard or itemized deductions	9a	9	N	Whole dollars only, or 0
63	Personal exemptions deduction	9b	9	N	Whole dollars only, or 0
64	One-half federal tax liability	9c	9	N	Whole dolars only, or 0
65	Retirement checkbox – taxpayer	9d	1	A/N	Blank, or X if box checked
66	Retirement checkbox – spouse	9d	1	A/N	Blank, or X if box checked
67	Retirement exclusion/deduction	9d	9	N	Whole dollars only, or 0
68	Other deduction code (1)	TC-40S, pt 3	2	N	Blank, 72, 73, 74, 75, 76, or 81
69	Other deduction amount (1)	TC-40S, pt 3	9	N	Whole dollars only, or 0
70	Other deduction code (2)	TC-40S, pt 3	2	N	Blank, 72, 73, 74, 75, 76, or 81
71	Other deduction amount (2)	TC-40S, pt 3	9	N	Whole dollars only, or 0
72	Other deduction code (3)	TC-40S, pt 3	2	N	Blank, 72, 73, 74, 75, 76, or 81
73	Other deduction amount (3)	TC-40S, pt 3	9	N	Whole dollars only, or 0
74	Other deduction code (4)	TC-40S, pt 3	2	N	Blank, 72, 73, 74, 75, 76, or 81
75	Other deduction amount (4)	TC-40S, pt 3	9	N	Whole dollars only, or 0
76	Other deduction code (5)	TC-40S, pt 3	2	N	Blank, 72, 73, 74, 75, 76, or 81
77	Other deduction amount (5)	TC-40S, pt 3	9	N	Whole dollars only, or 0
78	Other deduction code (6)	TC-40S, pt 3	2	N	Blank, 72, 73, 74, 75, 76, or 81
79	Other deduction amount (6)	TC-40S, pt 3	9	N	Whole dollars only, or 0
80	Utah taxable income	10	11	N	Whole dollars only, or 0
81	Exempt from Utah tax checkbox	11	1	A/N	X if box checked, otherwise blank
82	Traditional tax	12	9	N	Whole dollars only, or 0
83	Single rate tax	13	9	N	Whole dollars only, or 0
84	Nonresident checkbox	15	1	A/N	Blank or X
85	Part-year resident checkbox	15	1	A/N	Blank or X

86	Box a amount	15	11	N	Whole dollars only, or 0. Must contain zero if both non- and part-year resident boxes on line 15 blank.
87	Box b amount	15	11	N	Whole dollars only, or 0. Must contain zero if both non- and part-year resident boxes on line 15 blank.
88	Nonresident tax amount	15	11	N	Whole dollars only, or 0. Must contain zero if both non- and part-year resident boxes on line 15 blank.
89	Nonrefundable credit code (1)	TC-40S, pt 4	2	N	Blank, 01 - 03, 05 - 08, 10 - 13, 17, 19 and 21 (must be two digits)
90	Nonrefundable credit amount (1)	TC-40S, pt 4	9	N	Whole dollars only, or 0
91	Nonrefundable credit code (2)	TC-40S, pt 4	2	N	Blank, 01 - 03, 05 - 08, 10 - 13, 17, 19 and 21 (must be two digits)
92	Nonrefundable credit amount (2)	TC-40S, pt 4	9	N	Whole dollars only, or 0
93	Nonrefundable credit code (3)	TC-40S, pt 4	2	N	Blank, 01 - 03, 05 - 08, 10 - 13, 17, 19 and 21 (must be two digits)
94	Nonrefundable credit amount (3)	TC-40S, pt 4	9	N	Whole dollars only, or 0
95	Nonrefundable credit code (4)	TC-40S, pt 4	2	N	Blank, 01 - 03, 05 - 08, 10 - 13, 17, 19 and 21 (must be two digits)
96	Nonrefundable credit amount (4)	TC-40S, pt 4	9	N	Whole dollars only, or 0
97	Nonrefundable credit code (5)	TC-40S, pt 4	2	N	Blank, 01 - 03, 05 - 08, 10 - 13, 17, 19 and 21 (must be two digits)
98	Nonrefundable credit amount (5)	TC-40S, pt 4	9	N	Whole dollars only, or 0
99	Nonrefundable credit code (6)	TC-40S, pt 4	2	N	Blank, 01 - 03, 05 - 08, 10 - 13, 17, 19 and 21 (must be two digits)
100	Nonrefundable credit amount (6)	TC-40S, pt 4	9	N	Whole dollars only, or 0
101	Contributions code (1)	19a	2	N	Blank, 01 - 03, 05, 08, or 09 (must be two digits)
102	Contributions amount (1)	19a	9	N	Whole dollars only, or 0
103	Contributions school district code (1)	19a	2	N	Blank, 01 - 41 (must be two digits)
104	Contributions code (2)	19a	2	N	Blank, 01 - 03, 05, 08, or 09 (must be two digits)
105	Contributions amount (2)	19a	9	N	Whole dollars only, or 0
106	Contributions school district code (2)	19a	2	N	Blank, 01 - 41 (must be two digits)
107	Contributions code (3)	19a	2	N	Blank, 01 - 03, 05, 08, or 09 (must be two digits)
108	Contributions amount (3)	19a	9	N	Whole dollars only, or 0
109	Contributions school district code (3)	19a	2	N	Blank, 01 - 41 (must be two digits)
110	Contributions code (4)	19a	2	N	Blank, 01 - 03, 05, 08, or 09 (must be two digits)
111	Contributions amount (4)	19a	9	N	Whole dollars only, or 0
112	Contributions school district code (4)	19a	2	N	Blank, 01 - 41 (must be two digits)
113	Contributions code (5)	19a	2	N	Blank, 01 - 03, 05, 08, or 09 (must be two digits)
114	Contributions amount (5)	19a	9	N	Whole dollars only, or 0
115	Contributions school district code (5)	19a	2	N	Blank, 01 - 41 (must be two digits)
116	Amended return – refund	20	9	N	Whole dollars only, or 0
117	Recapture of low-income housing cr	21	9	N	Whole dollars only, or 0
118	Utah use tax	22	9	N	Whole dollars only, or 0
119	Utah tax withheld	24	9	N	Whole dollars only, or 0
120	Credit for Utah tax prepaid	25	9	N	Whole dollars only, or 0
121	Amended return – previous payment	26	9	N	Whole dollars only, or 0
122	Refundable credit code (1)	TC-40S, pt 5	2	N	Blank, 39 - 41, 43, 46 - 48
123	Refundable credit amount (1)	TC-40S, pt 5	9	N	Whole dollars only, or 0
124	Refundable credit code (2)	TC-40S, pt 5	2	N	Blank, 39 - 41, 43, 46 - 48
125	Refundable credit amount (2)	TC-40S, pt 5	9	N	Whole dollars only, or 0
126	Refundable credit code (3)	TC-40S, pt 5	2	N	Blank, 39 - 41, 43, 46 - 48
127	Refundable credit amount (3)	TC-40S, pt 5	9	N	Whole dollars only, or 0
128	Refundable credit code (4)	TC-40S, pt 5	2	N	Blank, 39 - 41, 43, 46 - 48
129	Refundable credit amount (4)	TC-40S, pt 5	9	N	Whole dollars only, or 0

130	Nonres shareholder withholding EIN	TC-40S, pt 5	9	N	Must contain 9 numeric digits if code 43 used for refundable credit amount
131	Tax due	29	9	N	Whole dollars only, or 0
132	Refund	32	9	N	Whole dollars only, or 0
133	Refund applied to next year	33	9	N	Whole dollars only, or 0
134	Direct deposit – routing number	34	9	N	Allowable values in first two positions: 01 - 12, 21 - 32, must be 9 digits. Must be blank if account type checkboxes are blank.
135	Direct deposit – account number	34	17	N	Must be blank if account type checkboxes are blank. May contain up to 17 digits (must be left-justified). Leading zeroes are acceptable if part of account number.
136	Checking account checkbox	34	1	A/N	X if box checked, otherwise blank
137	Savings account checkbox	34	1	A/N	X if box checked, otherwise blank
138	Designee PIN	Signature block	9	A/N	Allow alpha, numbers or spaces. Space fill if not all 9 characters used.
139	Preparer's SSN or PTIN	Signature block	9	N	If value entered, must contain 9 digits
140	Firm's EIN	Signature block	9	N	If value entered, must contain 9 digits

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No.	Form W-2 / 1099 Data	Max. Length	Data Type	Comments (see NOTE 2)
141	#1 W-2/1099 – Taxpayer ID	9	N	Must contain 9 digits, or blank
142	#1 W-2/1099 – Employer EIN or payer ID	9	N	Must contain 9 digits, or blank
143	#1 W-2/1099 – Utah wages or taxable amount	11	N	Whole dollars only, or 0
144	#1 W-2/1099 – Utah state tax withheld	11	N	Whole dollars only, or 0
145	#1 W-2/1099 – Employer Utah ID	6	A/N	Utah employer ID number (spaces if not available)
146	#1 W-2/1099 – Type indicator	1	N	W-2 = 1; 1099 = 2
147	#2 W-2/1099 – Taxpayer ID	9	N	Must contain 9 digits, or blank
148	#2 W-2/1099 – Employer EIN or payer ID	9	N	Must contain 9 digits, or blank
149	#2 W-2/1099 – Utah wages or taxable amount	11	N	Whole dollars only, or 0
150	#2 W-2/1099 – Utah state tax withheld	11	N	Whole dollars only, or 0
151	#2 W-2/1099 – Employer Utah ID	6	A/N	Utah employer ID number (spaces if not available)
152	#2 W-2/1099 – Type indicator	1	N	W-2 = 1; 1099 = 2
153	#3 W-2/1099 – Taxpayer ID	9	N	Must contain 9 digits, or blank
154	#3 W-2/1099 – Employer EIN or payer ID	9	N	Must contain 9 digits, or blank
155	#3 W-2/1099 – Utah wages or taxable amount	11	N	Whole dollars only, or 0
156	#3 W-2/1099 – Utah state tax withheld	11	N	Whole dollars only, or 0
157	#3 W-2/1099 – Employer Utah ID	6	A/N	Utah employer ID number (spaces if not available)
158	#3 W-2/1099 – Type indicator	1	N	W-2 = 1; 1099 = 2
159	#4 W-2/1099 – Taxpayer ID	9	N	Must contain 9 digits, or blank
160	#4 W-2/1099 – Employer EIN or payer ID	9	N	Must contain 9 digits, or blank
161	#4 W-2/1099 – Utah wages or taxable amount	11	N	Whole dollars only, or 0
162	#4 W-2/1099 – Utah state tax withheld	11	N	Whole dollars only, or 0
163	#4 W-2/1099 – Employer Utah ID	6	A/N	Utah employer ID number (spaces if not available)
164	#4 W-2/1099 – Type indicator	1	N	W-2 = 1; 1099 = 2
165	#5 W-2/1099 – Taxpayer ID	9	N	Must contain 9 digits, or blank
166	#5 W-2/1099 – Employer EIN or payer ID	9	N	Must contain 9 digits, or blank
167	#5 W-2/1099 – Utah wages or taxable amount	11	N	Whole dollars only, or 0
168	#5 W-2/1099 – Utah state tax withheld	11	N	Whole dollars only, or 0
169	#5 W-2/1099 – Employer Utah ID	6	A/N	Utah employer ID number (spaces if not available)
170	#5 W-2/1099 – Type indicator	1	N	W-2 = 1; 1099 = 2
171	#6 W-2/1099 – Taxpayer ID	9	N	Must contain 9 digits, or blank

172	#6 W-2/1099 – Employer EIN or payer ID	9	N	Must contain 9 digits, or blank
173	#6 W-2/1099 – Utah wages or taxable amount	11	N	Whole dollars only, or 0
174	#6 W-2/1099 – Utah state tax withheld	11	N	Whole dollars only, or 0
175	#6 W-2/1099 – Employer Utah ID	6	A/N	Utah employer ID number (spaces if not available)
176	#6 W-2/1099 – Type indicator	1	N	W-2 = 1; 1099 = 2
177	#7 W-2/1099 – Taxpayer ID	9	N	Must contain 9 digits, or blank
178	#7 W-2/1099 – Employer EIN or payer ID	9	N	Must contain 9 digits, or blank
179	#7 W-2/1099 – Utah wages or taxable amount	11	N	Whole dollars only, or 0
180	#7 W-2/1099 – Utah state tax withheld	11	N	Whole dollars only, or 0
181	#7 W-2/1099 – Employer Utah ID	6	A/N	Utah employer ID number (spaces if not available)
182	#7 W-2/1099 – Type indicator	1	N	W-2 = 1; 1099 = 2
183	#8 W-2/1099 – Taxpayer ID	9	N	Must contain 9 digits, or blank
184	#8 W-2/1099 – Employer EIN or payer ID	9	N	Must contain 9 digits, or blank
185	#8 W-2/1099 – Utah wages or taxable amount	11	N	Whole dollars only, or 0
186	#8 W-2/1099 – Utah state tax withheld	11	N	Whole dollars only, or 0
187	#8 W-2/1099 – Employer Utah ID	6	A/N	Utah employer ID number (spaces if not available)
188	#8 W-2/1099 – Type indicator	1	N	W-2 = 1; 1099 = 2
189	#9 W-2/1099 – Taxpayer ID	9	N	Must contain 9 digits, or blank
190	#9 W-2/1099 – Employer EIN or payer ID	9	N	Must contain 9 digits, or blank
191	#9 W-2/1099 – Utah wages or taxable amount	11	N	Whole dollars only, or 0
192	#9 W-2/1099 – Utah state tax withheld	11	N	Whole dollars only, or 0
193	#9 W-2/1099 – Employer Utah ID	6	A/N	Utah employer ID number (spaces if not available)
194	#9 W-2/1099 – Type indicator	1	N	W-2 = 1; 1099 = 2
195	#10 W-2/1099 – Taxpayer ID	9	N	Must contain 9 digits, or blank
196	#10 W-2/1099 – Employer EIN or payer ID	9	N	Must contain 9 digits, or blank
197	#10 W-2/1099 – Utah wages or taxable amount	11	N	Whole dollars only, or 0
198	#10 W-2/1099 – Utah state tax withheld	11	N	Whole dollars only, or 0
199	#10 W-2/1099 – Employer Utah ID	6	A/N	Utah employer ID number (spaces if not available)
200	#10 W-2/1099 – Type indicator	1	N	W-2 = 1; 1099 = 2
201	#11 W-2/1099 – Taxpayer ID	9	N	Must contain 9 digits, or blank
202	#11 W-2/1099 – Employer EIN or payer ID	9	N	Must contain 9 digits, or blank
203	#11 W-2/1099 – Utah wages or taxable amount	11	N	Whole dollars only, or 0
204	#11 W-2/1099 – Utah state tax withheld	11	N	Whole dollars only, or 0
205	#11 W-2/1099 – Employer Utah ID	6	A/N	Utah employer ID number (spaces if not available)
206	#11 W-2/1099 – Type indicator	1	N	W-2 = 1; 1099 = 2
207	#12 W-2/1099 – Taxpayer ID	9	N	Must contain 9 digits, or blank
208	#12 W-2/1099 – Employer EIN or payer ID	9	N	Must contain 9 digits, or blank
209	#12 W-2/1099 – Utah wages or taxable amount	11	N	Whole dollars only, or 0
210	#12 W-2/1099 – Utah state tax withheld	11	N	Whole dollars only, or 0
211	#12 W-2/1099 – Employer Utah ID	6	A/N	Utah employer ID number (spaces if not available)
212	#12 W-2/1099 – Type indicator	1	N	W-2 = 1; 1099 = 2
213	#13 W-2/1099 – Taxpayer ID	9	N	Must contain 9 digits, or blank
214	#13 W-2/1099 – Employer EIN or payer ID	9	N	Must contain 9 digits, or blank
215	#13 W-2/1099 – Utah wages or taxable amount	11	N	Whole dollars only, or 0
216	#13 W-2/1099 – Utah state tax withheld	11	N	Whole dollars only, or 0
217	#13 W-2/1099 – Employer Utah ID	6	A/N	Utah employer ID number (spaces if not available)
218	#13 W-2/1099 – Type indicator	1	N	W-2 = 1; 1099 = 2
219	#14 W-2/1099 – Taxpayer ID	9	N	Must contain 9 digits, or blank
220	#14 W-2/1099 – Employer EIN or payer ID	9	N	Must contain 9 digits, or blank
221	#14 W-2/1099 – Utah wages or taxable amount	11	N	Whole dollars only, or 0

222	#14 W-2/1099 – Utah state tax withheld	11	N	Whole dollars only, or 0
223	#14 W-2/1099 – Employer Utah ID	6	A/N	Utah employer ID number (spaces if not available)
224	#14 W-2/1099 – Type indicator	1	N	W-2 = 1; 1099 = 2
225	#15 W-2/1099 – Taxpayer ID	9	N	Must contain 9 digits, or blank
226	#15 W-2/1099 – Employer EIN or payer ID	9	N	Must contain 9 digits, or blank
227	#15 W-2/1099 – Utah wages or taxable amount	11	N	Whole dollars only, or 0
228	#15 W-2/1099 – Utah state tax withheld	11	N	Whole dollars only, or 0
229	#15 W-2/1099 – Employer Utah ID	6	A/N	Utah employer ID number (spaces if not available)
230	#15 W-2/1099 – Type indicator	1	N	W-2 = 1; 1099 = 2

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<u>No.</u>	<u>Trailer Information</u>	<u>Max Length</u>	<u>Data Type</u>	<u>Comments</u> (see NOTE 2)
231	End of data	5	A/N	Allowable value: “*EOD*”

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NOTE 1: Negative values in numeric fields must be represented with a **trailing** minus sign following the numeric digits in the field.

NOTE 2: The following rule applies to W-2/1099 fields: For each W-2/1099 field group (groups #1 through #15), if a group is unused, all the fields in the group must contain a carriage return. Otherwise, all fields in the group must contain data as described in the Comments column. Do not include non-Utah W-2/1099 data in these fields. Only report Form 1099 data if it contains Utah withholding amounts.

NOTE 3: Alphabetic characters in alphanumeric fields are always UPPER CASE.

Appendix B

Payment Coupon Instructions

Prepare a payment coupon, form TC-547, for all balance-due returns filed electronically or with a 2-D barcode. The taxpayer sends the coupon with his/her payment to the Tax Commission by the April 15 due date.

NOTE: If the return was filed electronically, a paper copy of the return MUST NOT be submitted with the coupon and payment.

The coupon does not include a scanline or barcode and does not need to be submitted to the Tax Commission for testing.

Find the payment coupon online at **tax.utah.gov/forms/current/tc-547**, or see the sample below.

Print the coupon on the bottom-third of the page, with a 1 1/8 inch margin at the bottom. It is not necessary to print the top portion of the page containing the instructions.

The coupon and payment are mailed to:

Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-0266

Coupon Sample

Individual Income Tax Return Payment Coupon		Mail to: Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-0266		TC-547 Rev. 12/06	
Tax year	2007	Your name	Social Security no.		
For Office Use Only		Spouse's name	Spouse's Social Security no.		
		Address			
		City	State	Zip code	
		Payment amount enclosed	\$		00
Make check or money order payable to the Utah State Tax Commission. Do not send cash. Do not staple check to coupon. Detach check stub.					

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